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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.9 OF 2005

The Commissioner of Income-tax ..Appellant.

V/s.

Rohit Ambalal Shah ..Respondent.

Mr.A.D.Kango with P.S.Sahadevan for appellant.

Mr.A.K.Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

The Tribunal recorded a finding that the additional income disclosed in the V.D.I.S. proceeding as return of income was for the period of 1987-88 to 1997-98. On this basis the Tribunal came to the conclusion that the action of the assessing officer in holding that the entire income of Rs.4 lakhs was earned in the assessment year 1997-98 to be arbitrary and on that basis allowed the appeal filed by the assessee. This is clearly a finding of fact and no substantial question of law would arise. Hence appeal is dismissed.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.